THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 13833 of 2005

ORDER:(per BRSR,J)

The petitioners claim to be the agriculturists. They have purchased the agricultural harvesters in Punjab and brought them to Andhra Pradesh. According to them, the respondents have no authority in law to levy and collect the entry tax. They accordingly seek a *Writ* of *Mandamus* to declare the action of the respondents in issuing the impugned memos insisting them to obtain clearance certificate of entry tax from the Commercial Tax Officer concerned for registering the vehicles, as illegal and arbitrary.

In the counter affidavit filed by the respondents, it is clearly explained that the claim for exemption of motor vehicle tax under the A.P. Motor Vehicles Taxation Act, 1963 (Act 5 of 1963) to agriculturists has no relation to the levy and collection of entry tax under the Entry Tax Act, 1996, i.e., exemption of motor vehicle tax cannot preclude the authorities from levying and collecting the entry tax.

No case is made out requiring our interference to declare the impugned orders as illegal. That apart, as has been rightly pointed out in the counter affidavit, the petitioners claim is that they are agriculturists and that they have purchased agricultural harvests for their personal use and benefit about which there is no evidence on record.

For the aforesaid reasons, we find no merit to set aside the impugned orders.

The writ petition fails and the same shall accordingly stand dismissed. No order as to costs.

_____

B. SUDERSHAN REDDY, J

Date: 03.08.2005

_____

RAMESH RANGANATHAN, J

GJ/PV

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 13833 of 2005

DATED:03.08.2005

Between:

1. K. Surya Prakash, S/o Vijay Krishna, aged about 40 years,

R/o Nasrullabad, Birkur Mandal, Nizamabad District. and others.

..Petitioners.

AND

1. The Regional Transport Authority, Nizamabad, represented by the Deputy transport Commissioner & Secretary. and others.

..Respondents.